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From:

Sent: Tuesday, July 06, 2010 8:25:05 AM

To:

Cc:

Subject: RE: Local Counsel Questioning SOL

My last e-mail concluded that the statute extension was valid when I said that gain on the sale of a partnership interest was an affected item and that: "Under section 6229, any extension of the period for assessing tax attributable to partnership items also extends the period for assessing affected items. See, e.g., Ginsburg v. Commissioner."

Since the consent was unrestricted it was fine.